

20 December 1956
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CONFIDENTIAL

COMPTROLLER INSTRUCTION NO. 32

SUBJECT: General - Disbursements Requiring DCI Certification

Specific - Procedure for (1) authorizing certain disbursements of appropriated funds requiring DCI certification and (2) scheduling such disbursements for periodic DCI certification on an "after the fact" basis.

1. PURPOSE

It is the purpose of this Instruction to establish a procedure whereunder, except for reimbursements to Agent Cashiers, all disbursements of appropriated funds which will require certification of the Director of Central Intelligence under section 10(b) of Public Law 110, 81st Congress, shall be certified for payment by Finance Division certifying officers rather than by Fiscal Division certifying officers. This Instruction also establishes a procedure for obtaining DCI certification on an "after the fact" basis through periodic scheduling of such disbursements for certification by the DCI.

2. EFFECTIVE DATE

This procedure shall become effective as of 2 January 1957, except that any transactions in process on that date involving any voucher or vouchers on which the DCI certification has been obtained shall be processed for payment through the Fiscal Division in accordance with present procedures. The 2 January 1957 date shall be effective, however, insofar as disbursements are concerned which are covered by a separate certification of the DCI applicable to a particular project.

3. PROCEDURE FOR AUTHORIZING DISBURSEMENTS OF APPROPRIATED FUNDS WHICH WILL REQUIRE DCI CERTIFICATION

a. Finance Division

- (1) Each such disbursement, except reimbursements to Agent Cashiers in the Finance Division, shall be initiated by the Monetary Branch through the preparation of Standard Form No. 1166 "Voucher and Schedule of Payments" in quadruplicate. Such SF-1166's shall be signed by a duly authorized certifying officer appointed within the Monetary Branch for this purpose.
- (2) SF-1166's prepared by the Monetary Branch shall be numbered under a separate series of "Bu. Schedule Nos." which shall be controlled by the Monetary Branch. Such numbers shall be assigned in sequence

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and shall be prefixed with an "F" and suffixed with the last two digits of the fiscal year, e.g. F 1-56, F 2-56, etc. A new series of numbers will be started each fiscal year.

- (3) In preparing SF-1166, the column for Bureau Voucher No. shall remain blank and the first and third carbon copies shall not reflect payee information.
- (4) The original and first copy shall be hand-carried to the Agency Disbursing Officer; the second copy shall be retained in the Monetary Branch until the paid original is received from the Disbursing Officer; the third copy shall be forwarded to the Fiscal Division.

b. Fiscal Division

- (1) Upon receipt, the third copies of Finance Division initiated SF-1166's shall be filed in schedule number sequence in the Fiscal Processing Branch pending return of the paid first copies of Finance Division initiated SF-1166's from the Agency Disbursing Officer.

4. ACTION BY AGENCY DISBURSING OFFICER

The Disbursing Officer upon receipt of SF-1166's from the Monetary Branch of the Finance Division will process them for issuance of Treasury checks in a manner parallel to the procedures followed in processing SF-1166's received from the Fiscal Division. After the checks are issued and the original and the copy of the SF-1166 are stamped with the date paid and with the check numbers of the checks issued, the original of the SF-1166 will be returned to the Finance Division and the copy will be forwarded to the Fiscal Division for processing and recordation in the accounts of the respective divisions as of the date of the payment.

5. RECORDATION OF DISBURSEMENTS OF APPROPRIATED FUNDS WHICH WILL REQUIRE DCI CERTIFICATION

a. Fiscal Division

- (1) Upon receipt from the Agency Disbursing Officer of the first copy of SF-1166's prepared by the Finance Division with the paid date and check numbers stamped thereon, the Fiscal Processing Branch shall:
 - (a) Pull the tickler file copy of the SF-1166 (see paragraph 3b of this Instruction) and place it in a pending folder labeled "Paid first copy of Finance Division SF-1166's sent to Accounting Branch for Posting."

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(b) Send the first copy of the paid SF-1166 to the Accounting Branch for recordation.

(2) The Accounting Branch shall record all paid Finance Division prepared SF-1166's as debits to account No. 138 - "Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification" (See CN 20-56) and as credits to account No. 106 - Disbursing Funds (appropriate symbol and title). The Accounting Branch shall hold such recorded SF-1166's in a pending file until such time as the amounts of the related SF-1166's are transferred to account No. 136 based upon DCI certification, paragraph 6b(1) of this Instruction.

b. Finance Division

(1) Upon receipt of the paid originals of SF-1166's with the paid date and check numbers stamped thereon, the Monetary Branch shall:

(a) Enter the date of payment on the second copy of the SF-1166 which had been retained when the SF-1166 was initially forwarded to the Agency Disbursing Officer, and place this copy in a pending file for subsequent scheduling for DCI certification.

(b) Enter the date of payment and complete the accounting entries on the Blue Posting Voucher which was held pending return of the original of the SF-1166, attach the original of the SF-1166 together with appropriate supporting documentation to the Blue Posting Voucher, and forward the Blue Posting Voucher and attachments to the Accounts Branch. The account to be credited for the amount of the treasury check(s) issued is account No. 138 - Disbursements of Appropriated Funds Chargeable to Confidential Funds Allotments - Awaiting DCI Certification" (see CN 20-56).

6. PREPARATION AND PROCESSING OF SCHEDULES OF DISBURSEMENTS FOR DCI CERTIFICATION

a. Finance Division

(1) Promptly after the end of each month, the Monetary Branch shall schedule all disbursements recorded in account No. 138 during the month in the format of a certification as indicated below:

"As provided in Section 10(b) of Public Law 110, 81st Congress, I certify that the aggregate sum of \$_____ expended on the Bureau Schedules listed below was for objects of a confidential, extraordinary or emergency nature and was properly chargeable to current appropriations as indicated:

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<u>Bureau Schedule No.</u>	<u>Date Paid</u>	<u>Fiscal Year Appropriation</u>	<u>Amount</u>
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Total Expended

Director of Central Intelligence

- (2) The foregoing schedule of disbursements shall be supported with such explanations with respect to each Bureau Schedule Number as it is considered the DCI will desire to justify the request for his certification.
- (3) The completed assembly shall be forwarded to the Director of Central Intelligence through appropriate channels for execution of the certification.
- (4) Upon receipt by the Monetary Branch from Fiscal Division of a copy of the executed DCI certification, an entry shall be made to transfer the amount represented by the certification from account No. 138 to account No. 136 in the same month the entry was recorded by the Fiscal Division. The Blue Posting Voucher for this entry shall be supported by the copy of the certification together with copies of the SF-1166's covered by the certification.

b. Fiscal Division

- (1) Upon receipt of the signed original and one copy of the DCI certification, the Accounting Branch shall initiate an entry, as of the date of receipt, to transfer the sum covered by the certification from account No. 138 to account No. 136.
- (2) The signed original of the certification shall be associated with the related SF-1166's which had been held in the Accounting Branch pending receipt of the certification, and the assembly shall be forwarded to the Fiscal Processing Branch.
- (3) The copy of the certification and a copy of the journal voucher shall be forwarded to the Monetary Branch of the Finance Division promptly enough for recordation by them in the same month it was recorded by the Fiscal Division.
- (4) The Fiscal Processing Branch upon receipt of the signed original of the certification and the related paid SF-1166's from the Accounting Branch shall:

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- (a) Pull the related copies of SF-1166's from the pending folder, paragraph 5a(1)(a), above, and destroy them.
- (b) File the DCI certification and related paid SF-1166's in the chronological sequence of the date of the DCI certification in a file labeled "Paid Finance Division SF-1166's - Voucher and Schedule of Payments".



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Acting Comptroller

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